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Highway Carriers -  
fuel Tax registra-  
tion fuel Tax  
Oct, 1981



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## Highway Carriers – Fuel Tax Registration Fuel Tax Act, 1981



Ontario

Ministry  
of  
Revenue

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SBN 0-7729-2140-7





# Highway Carriers – Fuel Tax Registration

## Fuel Tax Act, 1981

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# Highway Carriers – Fuel Tax Registration

## Fuel Tax Act, 1981

### COMPULSORY REGISTRATION

An interjurisdictional highway carrier is a fleet operator of one or more diesel-powered commercial vehicles that travel in Ontario and other jurisdictions.

The Province of Ontario requires every interjurisdictional highway carrier to obtain fuel tax registration.

### WHO MUST APPLY

The operator of an interjurisdictional vehicle for the purposes of fuel tax registration is the:

- registered owner of an interjurisdictional vehicle, who is a public carrier holding an operating authority issued by the Ontario Highway Transport Board; or a private carrier hauling its own goods where an operating authority issued by the Ontario Highway Transport Board is not required;
- lessee of an interjurisdictional vehicle for a period of 31 or more consecutive days who is a public carrier holding the required operating authority; or a private carrier hauling its own goods where operating authority issued by the Ontario Highway Transport Board is not required;
- lessor of an interjurisdictional vehicle for a period of less than 31 consecutive days; or a period of 31 or more consecutive days provided the lessor enters into a written agreement with the lessee making the lessor responsible for fuel tax accounting and fuel tax liability for the leased vehicles.

### FUEL TAX REGISTRATION SYSTEM

There are two types of Fuel Tax Registration:

- full registration
- single trip registration

The type of registration required depends on the number of kilometres traveled annually by the interjurisdictional highway carrier's fleet, inside or outside Ontario.

### FULL REGISTRATION

Full registration is required for:

- operators based **in Ontario** with interjurisdictional fleet travel of 10,000 kilometres (6,000 miles) or more annually **outside Ontario** and;
- operators based **outside Ontario** with interjurisdictional fleet travel of 10,000 kilometres (6,000 miles) or more annually **inside Ontario**.

## **HOW TO ACQUIRE FULL REGISTRATION**

An applicant for full registration must complete an Application for Registration – FT805 (see Appendix I for illustration).

When the application is filed, the carrier will receive a registration certificate in the form of a vehicle fuel tax decal for each interjurisdictional vehicle in the fleet.

The fuel tax registrant must place one decal on the outside of the passenger door of each interjurisdictional vehicle in the fleet as proof of registration.

A Fuel Tax Return – FT823 must be filed quarterly to account for fuel used in Ontario. In addition, a Uniform Distance Record (URD) must also be filed with each Fuel Tax Return to verify distances reported.

Tax credits for fuel acquired in Ontario in excess of fuel used in Ontario and determined on Fuel Tax Returns, may be refunded to registrants.

## **FUEL TAX DECALS**

Fuel tax decals are the only acceptable proof of registration (see Appendix II for illustration). Fuel tax decals can be obtained free of charge from the Motor Fuels and Tobacco Tax Branch after filing an Application for Registration – FT805.

Decals are valid from July 1st to June 30th of the following year. Since decals expire on June 30th, those issued after July 1st will be valid for less than a 12 month period.

Fuel tax decals must be applied for annually prior to June 30th of each year. To obtain new or additional decals, a Registration Certificate – FT805A (Decal) must be completed and forwarded to the Motor Fuels and Tobacco Tax Branch (see Appendix III for illustration). Applications can be obtained by calling the Branch at (416) 433-6389.

### **Note:**

To be accepted as proof of registration, the decal must be permanently affixed to the vehicle. Decals are not transferable and must be affixed only to vehicles where fuel tax registration applies.

When an interjurisdictional vehicle no longer operates under its original fuel tax registration, due to a change of ownership or termination of a lease arrangement, the existing decal on the vehicle becomes invalid and must be removed or a void decal placed over it.

A void decal can be obtained on request, from the Motor Fuels and Tobacco Tax Branch, by calling (416) 433-6389 (see Appendix IV for illustration).



## SINGLE TRIP REGISTRATION

Interjurisdictional carriers based outside or inside Ontario with annual fleet travel of less than 10,000 kilometres inside or outside Ontario have two options for registration:

### Option 1

Interjurisdictional carriers may purchase an Ontario Trip Registration Certificate (Single Trip Permit) for individual trips, from any of the following:

- Ministry of Revenue, Motor Fuels and Tobacco Tax Branch (416) 433-6347;
- Ministry of Transportation and Communications, Truck Transport Office (416) 965-5222;
- Transceiver East Inc.; and
- Cummins Cash and Information Services

The tax component of the Single Trip Permit fee is calculated on the distance to be traveled in Ontario times a fixed rate per kilometre. Permits indicate the point of entry and point of exit to and from Ontario. Single trip registrants can only travel to and from the indicated destinations in Ontario during the time period specified on the certificate.

### Note:

Tax paid on fuel purchased in Ontario for a vehicle traveling under a Single Trip Registration, will qualify for a refund. Purchase invoices and a copy of the Single Trip Permit must accompany an Application for Fuel Tax – FT850 when claiming this refund (see Appendix V for illustration).

### Option 2

Interjurisdictional carriers may apply for full fuel tax registration and obtain decals for placement on vehicles as proof of registration.

Upon registration, the registrant must file a quarterly Fuel Tax Return – FT823 and a Uniform Reporting of Distance Record – URD.

After one year of quarterly filing Fuel Tax Returns, the registrant may opt to file an annual Fuel Tax Return for subsequent years, provided the fleet travel inside or outside Ontario annually remains below 10,000 kilometres.

## **COLOURED FUEL**

Middle distillate fuels (stove oils, diesel fuel, furnace fuel) coloured red by Ontario dye is untaxed and intended for use in unlicensed equipment. It is an offence to place coloured fuel in the fuel tank of a motor vehicle which is licensed or required to be licensed under the Highway Traffic Act.

### **Note:**

Only tax-paid clear fuel shall be placed in the fuel tank of a licensed motor vehicle.

### **Penalty for Operating a Licensed Vehicle Containing Coloured Fuel**

Subsection 5(3) of the Fuel Tax Act, 1981, provides that an operator of a motor vehicle found to contain coloured fuel in any fuel tank thereof, contrary to the provision of the Fuel Tax Act, 1981, and the regulations, is guilty of an offence. On conviction, the operator is liable to a fine of not less than \$100 and not more than \$500 for each offence.

The person prosecuted is allowed 24 hours from the time of detection of the offence to clear the fuel tank of the coloured fuel; if the fuel is found to contain coloured fuel after the 24 hour period, the person may again be prosecuted.

### **Enforcement and Penalties**

The Fuel Tax Act, 1981, allows authorized personnel to stop and detain a motor vehicle to:

- examine and take samples of fuel from the fuel tank to determine if the fuel tank contains clear or coloured fuel;
- request evidence that the tax has been paid or is payable on clear fuel contained in the fuel tank; and/or
- determine and obtain proof that the operator holds a valid registration certificate issued under the Act.

### **Penalty for Failure to Hold a Fuel Tax Registration Certificate**

Subsection 3(6) of the Fuel Tax Act, 1981, provides that a person operating in Ontario as an interjurisdictional carrier who does not hold the required registration certificate is guilty of an offence. On conviction, that person is liable to a fine of any tax which should have been paid or remitted plus an additional amount of not less than \$200 and not more than \$2,000.



## Other Penalties

Subsection 5(2) of the Fuel Tax Act, 1981, provides that an operator of an interjurisdictional vehicle who:

- refuses to permit the detention and examination of the motor vehicle that is under the operator's control;
- refuses to allow samples of fuel to be taken; or
- fails to produce a valid registration certificate issued under the Act;

is guilty of an offence and on conviction is liable to a fine of not less than \$100 and not more than \$500 for each offence.

## FUEL TAX

The Fuel Tax Act, 1981, imposes a fixed tax per litre of clear fuel used to operate a motor vehicle in Ontario.

An interjurisdictional carrier must account for tax on the basis of fuel used in Ontario. The tax on the clear fuel acquired in Ontario must be paid to the supplier at the time of purchase.

Each registered interjurisdictional carrier must account to the Ministry, on a prescribed return, for the use of fuel by the carrier's vehicles operating in Ontario on the basis of distance traveled in the province.

To determine the interjurisdictional carrier's tax liability on fuel consumed in Ontario, the following formula is used:

$$\frac{\text{total km travelled in Ontario}}{\text{total km travelled everywhere}} \times \text{total fuel issued} \times \text{amount of tax/litre} = \text{amount of tax due}$$

## COMPLETING THE FUEL TAX RETURN – FT823 (INTERJURISDICTIONAL CARRIERS)

If the collector operates a fleet of one or more interjurisdictional motor vehicles powered by diesel, the following forms must also be completed:

- Fuel Tax Return – FT823 (Interjurisdictional Carriers)
- Ontario Fuel Purchase Report
- Uniform Reporting of Distance Record – URD

**Note:**

- The forms referred to on page 5 must be completed and submitted to the Ministry. Any other reporting forms are not acceptable.
- Information reported must pertain to all interjurisdictional vehicles in a registrant's fleet that have traveled – both within and outside Ontario; or between other Canadian provinces; or between one Canadian province and the U.S. – anytime during the 12 month period of July 1 to June 30.

For example, carriers based in Ontario should not report distances and fuel for those units that have traveled exclusively within Ontario during that registration period.

Carriers based outside Ontario should not report distances and fuel for units that have traveled exclusively in one province or exclusively in the U.S. during the 12 month period July 1 to June 30.

- Fuel must be reported in litres and distances in kilometres.

1 imp (Canadian) gallon = 4.54609 litres

1 U.S. gallon = 3.785412 litres

1 mile = 1.609 kilometres

- Broker drivers' vehicles are part of the company's fleet. It is important that all fuel purchased and distance traveled by broker drivers be included in the return.
- Records of all fuel purchases, consumption, distance traveled and other supporting documents for each interjurisdictional unit, including those of broker drivers or hire units, must be included in the return.

Illustrations of the Fuel Tax Return – FT823, Uniform Reporting of Distance Record – URD and the Ontario Fuel Purchase Report are shown as Appendices VI, VII and VIII.

Since the completion of Fuel Tax Return – FT823 (Interjurisdictional Carriers) requires information compiled on the Ontario Fuel Purchase Report and the Uniform Reporting of Distance Record – URD, the last two should be completed first.

**Distance and Fuel Information Reporting**

Distance and fuel information to be reported on forms FT823 and URD must include all vehicles in a registrant's fleet that have traveled interjurisdictionally (i.e. in more than one province in Canada or between Canada and the U.S.) anytime during the current 12 month period – July 1 to June 30.



Once a vehicle has traveled interjurisdictionally, it becomes part of the interjurisdictional fleet for the rest of the 12 month period ending the next June 30. The vehicle's fuel usage and distance traveled for each subsequent period must therefore be included in the operator's fuel tax reporting.

**Note:**

Fuel and distance reporting is no longer restricted to interjurisdictional vehicles that have traveled into and outside Ontario, but includes all units reported on the URD.

- The Fuel Tax Return – FT823 and supporting forms must be received by the Ministry by the 25th day of the month following the end of the reporting period. Failure to file on time can result in a late filing penalty.
- Records of all fuel purchases, consumption and distance traveled for all interjurisdictional vehicles must be maintained at the place of business. Tax liability or tax credit is subject to audit by the Motor Fuels and Tobacco Tax Branch. Records must be retained for five years for audit purposes.

**Records**

All interjurisdictional carriers must retain the following records for audit examination:

- trip and distance reports showing odometer readings, destinations and dates traveled; and
- purchase invoices showing supplier's name, location, quantity of fuel issued, vehicle number and date issued.

Records must be retained for five years for audit purposes.

**Note:**

Invoices for Ontario bulk purchases must be receipted by the supplier as evidence of payment of tax.

**Uniform Reporting of Distance Record – URD**

This form must be completed by registered highway carriers for fuel tax reporting and, if applicable, for the proration of vehicle registration fees under the Canadian Agreement on Vehicle Registration (CAVR) program and/or the proration of sales tax under the Interprovincial Sales Tax Agreement (ISTA).

This form is intended to simplify the reporting of interjurisdictional travel by carriers registered under the Fuel Tax, CAVR or ISTA proration programs.

**CAVR/ISTA Registrants**

Carriers registered with the vehicle registration (CAVR) and sales tax proration programs (ISTA) must complete the form.

## **Fuel Tax Registrants**

Registered carriers who need to report distance for fuel tax purposes should only complete Sections 3 and 4.

### **Section 3 – Total Interjurisdictional**

Report the distance traveled by the interjurisdictional fleet in each applicable jurisdiction and the total distance traveled in Canada and the U.S. by the interjurisdictional fleet.

### **Section 4 – For Fuel Reports**

Report by vehicle fuel-type the distance traveled in each applicable jurisdiction as indicated in Section 3.

#### **Note:**

Total distance per jurisdiction in Section 4 must equal total distance reported per jurisdiction in Section 3.

Distance reported in all sections should represent actual distance traveled by a registered carrier's interjurisdictional fleet during the reporting period.

This completed form must be filed together with the Fuel Tax Return – FT823.

## **Ontario Fuel Purchase Report**

This report, located on the reverse of the FT823 Return, must be completed and submitted with the Fuel Tax Return – FT823.

### **Ontario Purchases Listing**

List the name of all your Ontario fuel suppliers and enter your total Ontario fuel purchases in the "Total Ontario Purchases" box; or you may:

- Provide a listing of your Ontario fuel purchases showing the invoice date, the invoice number, and identifying the type of purchase (bulk, keylock or on road); or
- List the Ontario purchases in the space provided on the Ontario Fuel Purchase Report.



Item 1:

Enter quantity of tax-paid Ontario fuel issued to unlicensed or auxiliary equipment. Tax-paid fuel used in equipment or machinery not licensed (or not required to be licensed) under the Highway Traffic Act is eligible for a tax credit.

Item 2:

Enter the applicable tax rate.

Item 3:

Multiply line 1 by line 2 and enter the total tax value (carry forward to line 7 of FT823).

Item 4:

Enter the quantity of tax-paid Ontario fuel issued to interjurisdictional vehicles for reported distances traveled.

Item 5:

Enter the applicable tax rate.

Item 6:

Multiply line 4 by line 5 and enter the total value (carry forward this total to line 8 of FT823).

### **Explanation of Other Adjustments:**

Provide a brief explanation of any adjustments shown on line 9 of FT823.

### **Fuel Tax Return – FT823 (Interjurisdictional Carriers)**

Line 1:

Enter the total kilometres traveled by all interjurisdictional units.

**Note:**

This total must equal the total distance for diesel-powered units as per the attached URD.

Line 2:

Enter the total kilometres traveled in Ontario by your interjurisdictional units as per the URD.

Line 3:

Enter the total kilometres traveled in Canada by your interjurisdictional units as per the URD.

Line 4:

Enter the total quantity of fuel issued to all interjurisdictional vehicles. This total must include direct on-road purchases in all provinces and the U.S. issues from keylocks and bulk storage.

Line 5:

Divide line 1 by line 4. Enter the result to the nearest 4 decimals.

Line 6:

Divide line 2 by line 5. Enter the result under "litres" on this line. Enter the applicable tax amount per litre. Calculate and enter the total tax value payable. (Tax value = litres X applicable tax amount per litre.)

Line 7:

Enter litres and total tax value amounts from items 1 and 3 – Ontario Fuel Purchase Report (on reverse).

Line 8:

Enter litres and total tax value amounts from items 4 and 6 – Ontario Fuel Purchase Report (on reverse).

Line 9:

Enter authorized adjustments on this line and indicate whether the amount is added (plus) or deducted (minus).



**Note:**

Explanation of each adjustment must be provided on the reverse of FT823.

Line 10:

The total credit of lines 7 and 8, plus or minus line 9, should be deducted from line 6. Enter balance on this line.

Line 11:

If on your previous return there was any accumulated credit reported which has not been refunded, it should be carried forward to this line, as a deduction net tax due or as an addition to a credit amount shown on line 10.

Line 12:

Enter the amount of payment to be remitted or the accumulated tax credit for the end of the current reporting period. Forward this amount to line 37 of FT812.


If tax is payable, make a cheque or money order in Canadian funds payable to the Treasurer of Ontario.

The return and supporting forms should be forwarded with required payment to:

Ministry of Revenue  
Motor Fuels and Tobacco Tax Branch  
P.O. Box 620  
33 King Street West  
Oshawa, Ontario  
L1H 8E9

## APPENDIX I

### Illustration of Application for Registration – FT805

	<b>Ministry of Revenue</b> <b>Motor Fuels and Tobacco Tax Branch</b>	P.O. Box 625 33 King Street West Oshawa, Ontario L1H 8H9	<b>Application for Registration - FT 805</b> <b>For Interjurisdictional Carriers</b> Fuel Tax Act, 1981
<b>Important: Please read the guide before completing this form.</b>			
<b>Section A Basic Information</b>			
1 Legal Name			
2 Mailing Address (Street Number and Name, Rural Route No., etc.)			
City or Town		Province or State	Postal or Zip Code
Complete only if different from above.	3 Business Name		
	Business Address (Street Number and Name, Rural Route No., etc.)		
	City or Town	Province or State	Postal or Zip Code
4 Usual Commodities Carried		5 If Common Carriers, State Class(es)	
6 Type of Ownership: Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (Specify) <input type="checkbox"/>			
7 Enter the full Name(s), Title(s), Address(es) and Phone Number(s) of authorized Signing Officers of the Corporation, or the Owner, or all Partners. Attach additional list if necessary.			
Name and Title		Address	(Area Code) Telephone Number
8 If the business was purchased or taken over from another person, state name used by former owner (see guide)			
9 Location of Records		10 Name of Person Responsible for Records	11 (Area Code) Telephone Number
12. Is your return/application to be prepared and/or submitted by an agent on your behalf? (See Guide) If Yes, please complete Agent's Direction and Authorization Form FT806			
		No <input type="checkbox"/> Yes <input type="checkbox"/>	
<b>Section B To be Completed by Operators of Motor Vehicles Travelling Interjurisdictionally.</b>			
13. State the number of diesel powered interjurisdictional vehicles for which you require decals. (List on reverse)			
14. a. Are you a private carrier? No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, complete 14(c), (d) and (e). If no, complete 14(b), (c), (d) and (e). b. Do you hold an operating authority issued by the Ontario Highway Transport Board? No <input type="checkbox"/> Yes <input type="checkbox"/> If yes, provide number. ▼ c. Are you the registered owner of at least one of the vehicles in item 13? No <input type="checkbox"/> Yes <input type="checkbox"/> If yes, please include with this application a photocopy of one of the ownership document(s) as issued by your registrar of motor vehicles. d. Are you the lessee (for a period of 31 or more consecutive days) of at least one of the vehicles in item 13? No <input type="checkbox"/> Yes <input type="checkbox"/> e. Do you employ owner-operator(s) for a term of 31 or more consecutive days who do not hold an operating authority issued by the Ontario Highway Transport Board? No <input type="checkbox"/> Yes <input type="checkbox"/> If yes to questions 14(d) and/or (e), please provide a list of the names and addresses of the owners of the vehicle(s).			
15 Estimate the annual kilometres travelled by interjurisdictional vehicle(s) in Ontario		16 Estimate the annual kilometres travelled by interjurisdictional vehicle(s) outside Ontario	
<b>Section C To be Completed by Operators of Railway Equipment or Motor Vessels.</b>			
17. Do you use fuel to propel railway equipment as part of a public transportation system in Ontario? If yes, state the number of power units.			
		No <input type="checkbox"/> Yes <input type="checkbox"/>	
18. Do you operate motor vessels under The Canada Shipping Act for the purpose of commercial transportation of goods or passengers in Ontario? If yes, state the number of motor vessels.			
		No <input type="checkbox"/> Yes <input type="checkbox"/>	
<b>Certification</b>			
I hereby certify that the statements on this application are true, correct and complete in every respect.			
Please print		Signature	
_____		_____	
_____		Date	

## APPENDIX II

Illustration of Fuel Tax Decal



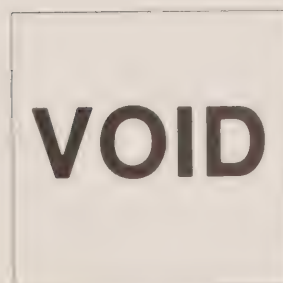
## APPENDIX III

Illustration of Registration Certificate  
FT805A (Decal)



## APPENDIX IV


Illustration of Void Decal





## APPENDIX V

### Illustration of Application for Fuel Tax - FT850

	Ministry of Revenue Ontario	Motor Fuels and Tobacco Tax Branch P.O. Box 625 33 King Street West Oshawa, Ontario L1H 8H9	<b>Application for Refund of Fuel Tax - FT 850</b> Fuel Tax Act, 1981
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*Important: shaded areas are for Ministry Use Only.*

Is this your first claim?      Yes      No

GTR Number   

Trans Code	Name	Act	Type
19    20	21    22    23    24    25    26	27	28
19    20	21    22    23    24    25    26	27	28
29    30	31    32    33    34	Initials	

**A** Complete Name and Address Section if above information is incorrect or if label is missing.

Name of Proprietor or Business Name

▶ 11    35 \_\_\_\_\_ 60

▶ 12    61 \_\_\_\_\_ 86

Address

▶ 21    139 \_\_\_\_\_ 165

▶ 22    167 \_\_\_\_\_ 194

▶ 23    195 \_\_\_\_\_ 222

Postal Code

251                      256

**B** County or District in which business is operated

Farm Claimant only

Lot No. \_\_\_\_\_

Concession No. \_\_\_\_\_

Township \_\_\_\_\_

**C** Describe nature of business operated and refundable use of diesel fuel. (Type of unlicensed equipment operated.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**D** Do you operate licensed diesel vehicles?    Yes ☐ 257    No ☐ 258

Do you fuel licensed diesel vehicles from your own storage?    Yes ☐ 259    No ☐ 260

**E** CLAIM PERIOD:

Date of first Invoice	Year	Month	Day	Date of last Invoice	Year	Month	Day
	19			19			
	259		264		265		270

**F** Declaration of Diesel or Clear Fuel Purchases and Refund Claimed

Total purchases as per attached invoices	Litres	Issues to unlicensed equipment or other refundable use
294	300    301	Litres
		307

**NOTE:** 1. If the worksheet in the guide is not completed, your refund will be calculated on your behalf on the basis of the information submitted.

2. To calculate your refund, the worksheet in the guide should be completed and attached.

**REFUND CLAIMED**

<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; align-items: center; justify-content: center;"> <span style="font-size: 24px; margin-right: 5px;">\$</span> </div>	Refund Claimed 308    309    317
--	-------------------------------------

**G DECLARATION**

I hereby certify that none of the diesel fuel for which a refund of the tax paid is claimed was used or consumed in a licensed motor vehicle during the period covered by this application. I further certify that all information given in this application and in every document submitted in support thereof is true, correct and complete in every detail.

Signature _____	Title _____	Telephone No. _____ Area Code: _____
-----------------	-------------	---

**Warning: Fraudulent claims submitted may result in charges being laid under the Criminal Code.**

<table border="1" style="width: 100%;"> <tr> <th style="width: 10%;">Code</th> <th style="width: 20%;">Litres</th> <th style="width: 10%;">Amount</th> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> </table>	Code	Litres	Amount	34	318   319	\$ 317   318	34	318   319	\$ 317   318	<table border="1" style="width: 100%;"> <tr> <th style="width: 10%;">Code</th> <th style="width: 20%;">Litres</th> <th style="width: 10%;">Amount</th> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> </table>	Code	Litres	Amount	34	318   319	\$ 317   318	34	318   319	\$ 317   318	<table border="1" style="width: 100%;"> <tr> <th style="width: 10%;">Code</th> <th style="width: 20%;">Litres</th> <th style="width: 10%;">Amount</th> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> <tr> <td>34</td> <td>318   319</td> <td>\$ 317   318</td> </tr> </table>	Code	Litres	Amount	34	318   319	\$ 317   318	34	318   319	\$ 317   318
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## APPENDIX VI

### Illustration of Fuel Tax Return – FT823 (Interjurisdictional Carriers)

**Fuel Tax Return - FT 823**  
01 05  
**(Interjurisdictional Carriers)**  
 Fuel Tax Act, 1981

This Return covers the period

From	To
------	----

Return Due Date

**IMPORTANT:** Shaded areas are for Ministry use only.

Legal Name and Address

Account Number

06	11
----	----

Voucher Number

12	13
----	----

From

14	15
----	----

To

16	17
----	----

**IMPORTANT:**  
 Please read the guide first.  
 Complete the Ontario Fuel Purchase Report on the reverse before completing the face of the return.

**For Interjurisdictional Vehicles ONLY:**

1. Total kilometres travelled everywhere	km	
2. Total kilometres travelled in Ontario	km	
3. Total kilometres travelled in Canadian provinces	km	
4. Total quantity of fuel issued	litres	
5. Average kilometres per litre (Divide line 1 by line 4 - to the nearest 4 decimals)	km/litre	

	Litres	Tax per litre	Dollars	Cents
6. Quantity of fuel used by interjurisdictional vehicles in Ontario (Divide line 2 by line 5)		¢/\$		
7. Deduct Refund claimed on Ontario tax paid fuel used in unlicensed or auxiliary equipment (carried forward from line 3 on reverse)		¢/\$		
8. Ontario tax paid on fuel issued only to interjurisdictional vehicles (carried forward from line 6 on reverse)		¢/\$		
9. Other adjustments (check one) Please explain on reverse. Plus <input type="checkbox"/> or Minus <input type="checkbox"/>				
10. Net tax due (check one) <input type="checkbox"/> or Credit <input type="checkbox"/>				
11. Accumulated credit from previous Return				
12. Balance: (check one) <input type="checkbox"/> or Credit <input type="checkbox"/> Cheque Attached				

**Certification:** I certify that the financial and other statements of information included herein or attached hereto are in agreement with the books of the interjurisdictional carrier and exhibit truly, correctly and completely all information for the period covered by this Return.

Name (please print) \_\_\_\_\_

Signature \_\_\_\_\_

Date of payment

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

P \$ \_\_\_\_\_

E \$ \_\_\_\_\_

2108C 86/08

## APPENDIX VII

### Illustration of Uniform Reporting of Distance Record – URD

To be completed by all carriers registered for  
interprovincial proration of Fuel Tax,  
Registration fees (CAVR) and/or Sales Tax (ISTA)

**Uniform Reporting of Distance Record:  
Information Form for Reporting Interjurisdictional Travel - URD  
(KILOMETRES)**

Carrier	Mailing Address	Contact	Phone ( )	Month or Period From To	19	Authorized Signature									
Category Jurisdiction Plate Jurisdiction	NFLD	NS	P.E.I.	N.B.	Que	Ont	Man	Sask	Alta	B.C.	Yukon	N.W.T.	Total Canada	Total U.S.A.	Total Distance
1 CAVR Cat "A"															
Plate #															
Plate #															
Plate #															
Plate #															
Plate #															
Plate #															
SUB TOTAL															
2 Other Interjurisdictional															
CAVR Category "B"															
Multi-plate Can units															
Base plated & U.S.A.															
3 TOTAL Interjurisdictional															
4 For Fuel Reports															
Diesel units															
Propane units															
Gasoline units															
5 For ISTA Reports															
Interjurisdictional															
Intrajurisdictional															
TOTAL Inter & Intra															

Disponible également en français (Formulaire DU0)

2108C (B6 08)



## APPENDIX VIII

### Illustration of Ontario Fuel Purchase Report

<b>Ontario Fuel Purchase Report</b> Fuel Tax Act, 1981					
Attach a separate list if necessary.					
Ontario Supplier Name & Place	Invoice Number	Invoice Date	Type of Purchase		
			Bulk	Keylock	On Road
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
			L	L	L
<b>Sub Totals</b>			L	L	L
<b>Total (All Purchases)</b>			L		

1. Issues of tax paid clear fuel to  
unlicensed equipment . . . . . L

2. Tax amount per litre . . . . . X

3. Ontario fuel tax credit . . . . . \$  
(Enter on line 7, FT 823)

4. Issues of tax paid clear fuel to  
interjurisdictional vehicles . . . . . L

5. Tax amount per litre . . . . . X

6. Ontario fuel tax credit . . . . . \$  
(Enter on line 8, FT 823)

Complete next section only if applicable

Explanation of Other Adjustments from line 9 of FT 823





ACCOPRESS®

NO. 2507

BF - RED	BY - YELLOW
BG - BLACK	BA - TANGERINE
BD - GREY	BB - ROYAL BLUE
BU - BLUE	BX - EXECUTIVE RED
BP - GREEN	

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